



UNITED STATES DISTRICT COURT
THE SOUTHERN DISTRICT OF OHIO

UNITED STATES OF AMERICA, and)
Adam Tomakich, Revenue Officer,)
OF THE INTERNAL REVENUE SERVICE)
Petitioner)
vs.) CIVIL CASE NO.
Terence Boyden,)
Terence Boyden, Respondent.)

DECLARATION

Adam Tomakich, petitioner herein, declares:

1. I am a duly commissioned Revenue Officer employed in the Small Business/Self-Employed Division, Area 2 of the Internal Revenue Service at 200 North High Street, Columbus, OH 43215.
2. In my capacity as a Revenue Officer, I am conducting an investigation for the collection of tax liability for the calendar year(s) ended December 31, 2002.
3. In furtherance of the above investigation and in accordance with Section 7602 of Title 26, U.S.C., I issued on 10/01/2007, an administrative summons, Internal Revenue Service Form 6637, to Terence Boyden, to give testimony and to produce for examination books, papers, records, or other data as described in said summons. The summons is attached to the petition as Exhibit A.
4. In accordance with Section 7603 of Title 26, U.S.C., on 10/01/2007, I served an attested copy of the Internal Revenue Service summons described in Paragraph (3)

above on the respondent, Terence Boyden, by leaving a copy at last and usual place of abode, as evidenced in the certificate of service on the reverse side of the summons.

5. On 10/01/2007, I served the notice required by Section 7609(a) of Title 26, U.S.C., on Terence Boyden, by leaving a copy at last and usual place of abode, as evidenced in the certificate of service of notice on the reverse side of the summons.

6. On 10/23/2007, the respondent, Terence Boyden, did not appear in response to summons. The respondent's refusal to comply with the summons continues to the date of this declaration.

7. The books, papers, records, or other data sought by the summons are not already in the possession of the Internal Revenue Service.

8. All administrative steps required by the Internal Revenue Code for issuance of a summons have been taken.

9. It is necessary to obtain the testimony and to examine the books, papers, records, or other data sought by the summons in order to collect the federal tax liability of Terence Boyden for the calendar year(s) ended December 31, 2002.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 1st day of March, 2008.

Adam Tomakich
Name and Signature

